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**IN THE CLAIMS:**

The text of all pending claims, (including withdrawn claims) is set forth below. Cancelled and not entered claims are indicated with claim number and status only. The claims as listed below show added text with underlining and deleted text with ~~strikethrough~~. The status of each claim is indicated with one of (original), (currently amended), (cancelled), (withdrawn), (new), (previously presented), or (not entered).

Please AMEND claim 1; CANCEL claims 4-15 and 17 and ADD new claims 18-25 in accordance with the following:

1. (Currently Amended) A water-dispersible cellulose,  
the cellulose being derived from a plant cell wall, wherein if an average degree of polymerization of the cellulose is 400-1300, then an  $\alpha$ -cellulose content is 60-90% by weight, and if an average degree of polymerization of the cellulose is greater than 1300, then an  $\alpha$ -cellulose content is 60-100% by weight, the cellulose being crystalline having a crystallinity of more than 50%, and fine fibrous, and the cellulose comprising 30% by weight or more of a component stably suspensible in water and having a loss tangent of less than 1, when made into a 0.5% by weight aqueous dispersion.
2. (Previously presented) The water-dispersible cellulose according to claim 1,  
comprising 50% by weight or more of the component stably suspensible in water and having the loss tangent of less than 0.6, when made into a 0.5% by weight aqueous dispersion.
3. (Previously presented) An aqueous suspension-form composition,  
comprising: the water-dispersible cellulose according to claim 1 or 2 in an amount of 0.0005-7% by weight and water.
4. (Cancelled) A water-dispersible dry composition, comprising:

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the water-dispersible cellulose according to claim 1 or 2 in an amount of 50-95% by weight and a water-soluble polymer and/or a hydrophilic substance in an amount of 5-50% by weight.

5. (Cancelled) The water-dispersible dry composition according to claim 4, having a loss tangent of less than 1, when made into a 0.5% by weight aqueous dispersion.

6. (Cancelled) The water-dispersible dry composition according to claim 4, wherein the water-soluble polymer is sodium carboxymethyl cellulose.

7. (Cancelled) A gel-forming composition, comprising:  
the water-dispersible dry composition according to claim 6 and at least one polysaccharide selected from the group consisting of alginic acids, galactomannan and glucomannan.

8. (Cancelled) A gel composition, comprising:  
the water-dispersible cellulose according to claim 1 or 2, at least one polysaccharide selected from the group consisting of alginic acids, galactomannan and glucomannan.

9. (Cancelled) A gel composition according to claim 8,  
wherein the polysaccharide is glucomannan, and the composition having a sponge-like structure and being edible.

10. (Cancelled) A process for producing the water-dispersible cellulose according to claim 1 or 2,  
comprising at least the following steps (1) to (3): (1) preparing an aqueous dispersion of a cellulose fibrous particle having a length of 4 mm or less from a cellulosic substance derived from a plant cell wall which has an average degree of polymerization of 400 or higher and an  $\alpha$ -cellulose content of 60-100% by weight, provided that the cellulosic substance having an average degree of polymerization lower than 1,300 and an  $\alpha$ -cellulose content of more than 90% by weight are excepted; (2) fiber-shortening and micronizing of the cellulose fibrous particle in the

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aqueous dispersion of (1) so that a sedimentation volume thereof becomes 70% by volume or more; and (3) treating the aqueous dispersion containing the cellulose fibrous particle obtained in (2) by a high-pressure homogenizer at 60-414 MPa.

11. (Cancelled) The process according to claim 10,

wherein, in the step (3), a concentration of the aqueous dispersion is 0.1-5% by weight, a pressure of the treatment is 70-250 MPa, and the treatment is repeated 6 times or less.

12. (Cancelled) The process for producing the aqueous suspension-form composition according to claim 10,

wherein the step (1) further comprises blending a water-soluble polymer and/or a hydrophilic substance.

13. (Cancelled) The process for producing an aqueous suspension-form composition according to claim 12,

wherein the water-soluble polymer is sodium carboxymethyl cellulose.

14. (Cancelled) A process for producing the water-dispersible dry composition according to claim 4,

comprising at least the following steps (1)-(5): (1) preparing an aqueous dispersion of a cellulose fibrous particle having a length of 4 mm or less from a cellulosic substance derived from a plant cell wall which has an average degree of polymerization of 400 or higher and an  $\alpha$ -cellulose content of 60-100% by weight, provided that the cellulosic substance having an average degree of polymerization of lower than 1,300 and an  $\alpha$ -cellulose content exceeding 90% by weight are excepted; (2) fiber-shortening and micronizing the cellulose fibrous particle in the aqueous dispersion of (1) so that a sedimentation volume thereof becomes 70% by volume or more; (3) treating the aqueous dispersion containing the cellulose fibrous particle obtained in (2) by a high-pressure homogenizer at 60-414 MPa; (4) blending a water-soluble polymer and/or a hydrophilic substance into the aqueous dispersion treated in (3); and (5) drying the aqueous dispersion obtained in (4).

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15. (Cancelled) The process for producing a water-dispersible dry composition according to claim 14,  
wherein the water-soluble polymer is sodium carboxymethyl-cellulose.
16. (Previously presented) A food composition,  
comprising: the water-dispersible cellulose according to claim 1 or 2.
17. (Cancelled) A method for stabilizing a milk component-containing drink,  
comprising: blending the water-dispersible cellulose according to claim 1 or 2 into the milk component-containing drink.
18. (NEW) A water-dispersible cellulose,  
the cellulose being derived from cell wall tissue of a plant excluding raw cotton, papilus grass, paper mulberry, paper bush, gampi, beet pulp, and fruit fiber pulp, the cellulose being crystalline and fine fibrous, and the cellulose comprising 30% by weight or more of a component stably suspensible in water and having a loss tangent of less than 1, when made into a 0.5% by weight aqueous dispersion.
19. (NEW) A water-dispersible cellulose,  
the cellulose being derived from cell wall tissue of a plant, wherein the cellulose has an average degree of polymerization of greater than 400 and an  $\alpha$ -cellulose content of greater than 60% by weight, the cellulose being crystalline and fine fibrous, and the cellulose comprising 30% by weight or more of a component stably suspensible in water and having a loss tangent of less than 1, when made into a 0.5% by weight aqueous dispersion.
20. (NEW) The water-dispersible cellulose according to claim 18,  
comprising 50% by weight or more of the component stably suspensible in water and having the loss tangent of less than 0.6, when made into a 0.5% by weight aqueous dispersion.
21. (NEW) An aqueous suspension-form composition,

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comprising: the water-dispersible cellulose according to claim 18 or 20 in an amount of 0.0005-7% by weight and water.

22. (NEW) A food composition,

comprising: the water-dispersible cellulose according to claim 18 or 20.

23. (NEW) The water-dispersible cellulose according to claim 19,

comprising 50% by weight or more of the component stably suspensible in water and having the loss tangent of less than 0.6, when made into a 0.5% by weight aqueous dispersion.

24. (NEW) An aqueous suspension-form composition,

comprising: the water-dispersible cellulose according to claim 19 or 23 in an amount of 0.0005-7% by weight and water.

25. (NEW) A food composition,

comprising: the water-dispersible cellulose according to claim 19 or 23.